

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "C", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,  
AND  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER

	ITA NO. 1761/Del/2024		
	A.YR. : N/A		
UDASIN GANGESHWARA KRISHNA SIKSHA TRUST, 13, GANGESHWAR DHAM MARG, PARK AREA KAROL BAGH, NEW DELHI – 5 (PAN: AAATU5629F)	VS.	CIT (EXEMPTIONS), WARD 52(1), NEW DELHI CIVIC CENTRE, NEW DELHI	
(APPELLANT)		(RESPONDENT)	

Appellant by : Shri Arvind B. Singh, CA

Respondent by : Shri Dayainder Singh Sidhu, CIT-DR

Date of hearing : 12.12.2024

Date of pronouncement : 19.12.2024

**ORDER**

**PER SHAMIM YAHYA, AM :**

This appeal has been filed by the Assessee against the rejection of application u/s. 12AB of the Act by the Ld. CIT(E), Delhi vide its order dated 27.2.2023.

2. The grounds raised in ITA No. 1761/Del/2024 reads as under:-

*1. The CIT (EXMP), Delhi erred in rejecting the application for regularisation of the earlier provisional approval granted, submitting therewith along with the*

*said application all the details necessary for the approval for granting regular approval, on the income tax e-filing portal, which was well in due time as the last date was 30.09.2023.*

*2. The CIT (EXMP), Delhi erred in rejecting the application without considering the submissions made by the appellant stating that:*

*As the assessee has failed to file details/information required by the notices referred verify the genuineness of the activities, charitable objects and commencement of the activities and to verify whether the trust or institution is provisionally registered or not, the application filed on 24.09.2022 in Form IOAB for grant of registration u/s 12(1)(ac) (ili) is hereby rejected.*

*However, all the required details were already submitted along with the application.*

*The copies of documents as submitted along with the application which was sought by the officer is enclosed herewith for your ready reference.*

*3. The CIT (EXMP), Delhi erred rejecting the said order in Form 10AD dully issued on 27.02.2022 by directly posted on e-portal and or the notices issued on emails without considering the facts that the documents as sought by the officer were already submitted along with the application and the same were on records.*

*4. The CIT (EXMP), Delhi erred in considering the difficulties that the appellant being an old Trust, faced several problems at the time of filling "Form 10AB", for regular registration. It was the fact that the application should have*

*been submitted under section sub clause (i), however at the time of filling of the said application in the last month in which it was due, the only portal open under sub clause (iv), for regularisation of provisional registration as the other portals and mainly the other sub section with CPC was not getting opened even after rigorous / diligent efforts and try made by the appellant.*

*5. The CIT (EXMP), Delhi did not consider the anxiety of applicant, submitting the application for regularisation of provisional registration in time limit as the it was, the portal and mainly proper sub section under an old Trust can file for regular registration with CPC was not opening even after rigorous / diligent try of the appellant and the assessee submitted in any one of the clauses, the e-portal was accepting and hence the Trust was issued Provisional Registration instead of Regular Registration for 5 Years..*

*6. That no notice was issued by the CIT (EXMP) Delhi in person were served and or any opportunity of personal hearing was given to the appellant for making the submissions and or clearing/rectifying the mistake or explaining the problems that was faced by the appellant.*

*7. The CIT (EXMP), Delhi failed to appreciate that even the rejection order too was also not communicated to the applicant on the registered e-mail address of the assessee, or mobile or physical address and only posted on e-proceeding section of the e-portal. So, the appellant has never got the valid opportunity of being heard and providing the information sought and or clarifying its step if any which might have gone wrong while filling the application.*

8. That due to the recent amendment brought in the Act for registering the Trust under new regime of 12AB, this was very new to all and the e-portal at times did not support the assessee which the officers too confirmed at time.

9. The CIT (EXMP), Delhi failed to appreciate that this being the first time in life of all the assessee of submission of such type of application for 12AB, that to through e-portal, it was but obvious that a soft corner to be given to the assessee by providing an opportunity of being heard and to rectify any such mistakes that may have taken place in the application form before passing any such rejection order.

10. That the applicant had no intention to not to reply the notices but for the reason mentioned herein above and allowing the registration to the Trust will not jeopardize the interest of the revenue but will affect the Trust to a great extent and that the charity would suffer a lot.

11. That if the said appeal is not allowed, it will be great injustice to the public at large as the Trust are in process of carrying out activities in the field of education especially in the rural areas.

*In view of the above, it is our prayer that the grounds of appeal be considered and the above referred rejections may be called off.*

4. At the outset, it is noticed that there is a delay of about 13 months in filing the appeal before the Tribunal. The reasonable cause for the same has been attributed to non-receipt of notices. Hence, in the interest of justice, the delay in dispute is hereby condoned in the appeal.

5. Ld. Counsel for the assessee pleaded that Ld. CIT(E) has rejected the application primarily because of non-supply of information as sought by him. He submitted that this has occurred because the notices were not received by the assessee. Hence, he prayed that an opportunity may be granted to the assessee to present the case before the Ld. CIT(E). Per contra, Ld. CIT-DR did not have any objection to this proposition.

6. We have heard both the parties and perused the records. After considering the aforesaid factual matrix, we are of the considered view, that interest of justice will be served, if the issues in dispute are remitted back to the file of the Ld. CIT(E) with the directions to adjudicate the issues in dispute afresh by passing a speaking order and provide adequate opportunity of being heard to the assessee. We hold and direct accordingly.

7. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced on 19/12/2024.

Sd/-

(YOGESH KUMAR US)  
JUDICIAL MEMBER

Sd/-

(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

SRBHATNAGAR

**Copy forwarded to:-**

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar